

CENTRAL SERVICES COST ALLOCATION PLAN

Building Use Allowance

Nature and Extent of Services

Building Use Allowance costs represent charges for the utilization of selected County owned buildings by the various departments, divisions and programs of the County. The Building Use Allowance has been calculated at 2 percent of the historical value of County owned facilities, net of any federal contributions. This calculation method provides for an estimated useful life of 50 years for County facilities in accordance with Office of Management and Budget Circular A-87.

The Building Use Allowance has been distributed to all benefitting departments, divisions and programs on the basis of occupied square footage.